

MAINE STATE LEGISLATURE

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H.S.

L.D. 2216

DATE: 5-27-99

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**MINORITY
TAXATION**

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**STATE OF MAINE
HOUSE OF REPRESENTATIVES
119TH LEGISLATURE
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT "A" to H.P. 1565, L.D. 2216, Bill, "An Act to Strengthen the Maine Taxpayer Bill of Rights"

Amend the bill by inserting at the end before the summary the following:

FISCAL NOTE

The Bureau of Revenue Services will require additional General Fund appropriations to avoid further increases in the backlog of cases in the bureau's appellate division and to pay for a taxpayer's costs, including attorney's fees, in certain circumstances. The amount of the additional General Fund appropriations can not be determined at this time.

The Department of the Attorney General will incur additional costs to handle certain taxpayer complaints against the Bureau of Revenue Services. The Department of the Attorney General assumes that the additional activities associated with the change will be minimal and the costs associated with these activities can be absorbed within the department's existing budgeted resources.

This bill may increase the number of civil suits filed in the court system. The additional workload and administrative costs associated with the minimal number of new cases filed can be absorbed within the budgeted resources of the Judicial Department. The collection of additional filing fees may also increase General Fund revenue by minor amounts.'

SUMMARY

This amendment adds a fiscal note to the bill.

COMMITTEE AMENDMENT